

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

UNITED STATES OF AMERICA,)	
)	
v.)	
)	Criminal Action No. 09- 62
RONALD BRIGHT,)	
Defendant.)	

INDICTMENT

The Grand Jury for the District of Delaware charges:

REDACTED

**COUNTS 1-28
(FALSE TAX RETURN PREPARATION)**

1. On or about the dates hereinafter set forth below, in the District of Delaware, RONALD BRIGHT, defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns, Forms 1040 and 1040As, individual and joint, for the taxpayers and calendar years hereinafter specified. The returns were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to claim deductions or tax credits for items and in amounts hereinafter specified, whereas, as the defendant then and there knew, the taxpayers were not entitled to claim deductions or tax credits in the claimed amounts.

2. The allegations of paragraph "1." are repeated and realleged in Counts 1 through 28 of this Indictment, as though fully set forth therein:

COUNT	TAXPAYER (Initials)	DATE OF OFFENSE (on or about)	TAX YEAR	FALSELY CLAIMED ITEM(S)
1	M.L.	3/22/2007	2006	\$1,558 in Education Credits (Form 1040, Line 50)
2	D.L.	3/22/2007	2006	\$1,954 in Education Credits (Form 1040A, Line 31)
3	M.L.	2/12/2008	2007	\$1,468 in Education Credits (Form 1040, Line 49)
4	D.L.	2/12/2008	2007	\$1,910 in Education Credits (Form 1040, Line 49)
5	H.W	4/1/2007	2006	\$1,310 in Education Credits (Form 1040, Line 50) \$2,866 in Gifts to Charity (Schedule A–Itemized Deductions, Lines 15, 18)
6	R.W	4/1/2007	2006	\$1,430 in Education Credits (Form 1040A, Line 31)
7	H.W.	3/24/2008	2007	\$1,866 in Education Credits (Form 1040, Line 49) \$4,200 in Gifts to Charity (Schedule A–Itemized Deductions, Lines, 16, 19)
8	R.W.	3/25/2008	2007	\$1,274 in Education Credits (Form 1040, Line 49) \$3,280 in Gifts to Charity (Schedule A–Itemized Deductions, Lines 16, 19)

COUNT	TAXPAYER (Initials)	DATE OF OFFENSE (on or about)	TAX YEAR	FALSELY CLAIMED ITEM(S)
9	D.J.	3/25/2007	2006	<p>\$1,469 in Education Credits (Form 1040, Line 50)</p> <p>\$3,860 in Gifts to Charity (Schedule A-Itemized Deductions, Lines 15, 18)</p> <p>\$1,089 in Job Expenses and Miscellaneous Deductions (Schedule A-Itemized Deductions, Line 22)</p>
10	D.J.	4/17/2008	2007	<p>\$1,304 in Education Credits (Form 1040, Line 49)</p> <p>\$5,500 in Gifts to Charity (Schedule A-Itemized Deductions, Lines 16, 19)</p> <p>\$12,028 in Job Expenses and Miscellaneous Deductions (Schedule A-Itemized Deductions, Line 24)</p>
11	T.W.	4/9/2007	2006	<p>\$1,089 in Education Credits (Form 1040, Line 50)</p> <p>\$2,230 in Gifts to Charity (Schedule A-Itemized Deductions, Lines 15, 18)</p>
12	T.W.	2/12/2008	2007	<p>\$1,732 in Education Credits (Form 1040, Line 49)</p> <p>\$4,085 in Gifts to Charity (Schedule A-Itemized Deductions, Lines 16, 19)</p>

COUNT	TAXPAYER (Initials)	DATE OF OFFENSE (on or about)	TAX YEAR	FALSELY CLAIMED ITEM(S)
13	S.L.	02/29/2007	2006	\$4,000, IRA deduction (Form 1040A, Line 17) \$1,490 in Education Credits (Form 1040A, Line 31)
14	S.L.	3/10/2008	2007	\$1,271 in Education Credits (Form 1040, Line 49) \$5,884 in Gifts to Charity (Schedule A-Itemized Deductions, Lines 16, 19) \$11,595 in Job Expenses and Miscellaneous Deductions (Schedule A-Itemized Deductions, Line 21)
15	E.W.	2/20/2007	2006	\$3,086 in IRA deduction (Form 1040, Line 32) \$1,456 in Education Credits (Form 1040, Line 50)
16	E.W.	2/13/2008	2007	\$1,280 in Education Credits (Form 1040, Line 49)
17	C.W.	2/18/2007	2006	\$4,000, IRA deduction (Form 1040A, Line 17) \$889 in Earned Income Credit (Form 1040A, Line 40a) \$1,073 in Education Credits (Form 1040A, Line 31)

COUNT	TAXPAYER (Initials)	DATE OF OFFENSE (on or about)	TAX YEAR	FALSELY CLAIMED ITEM(S)
18	M.W.	2/17/2007	2006	\$4,000 in IRA deduction (Form 1040, Line 32) \$1,578 in Education Credits (Form 1040, Line 50)
19	C.P.S.	3/20/2007	2006	\$4,000 in IRA deduction (Form 1040, Line 32) \$1,510 in Education Credits (Form 1040, Line 50) \$4,560 in Gifts to Charity (Schedule A-Itemized Deductions, Lines 15, 18)
20	D.S	3/20/2007	2006	\$4,000 in IRA deduction (Form 1040, Line 32) \$1,256 in Education Credits (Form 1040, Line 50)
21	C.P.S.	4/19/2008	2007	\$1,969 in Education Credits (Form 1040, Line 49) \$4,500 in Gifts to Charity (Schedule A-Itemized Deductions, Lines 16, 19) \$2,473 in Job Expenses and Miscellaneous Deductions (Schedule A-Itemized Deductions, Line 23)
22	D.S.	2/12/2008	2007	\$1,088 in Education Credits (Form 1040, Line 49)
23	C.M.	4/9/2007	2006	\$1,266 in Education Credits (Form 1040A, Line 31)

COUNT	TAXPAYER (Initials)	DATE OF OFFENSE (on or about)	TAX YEAR	FALSELY CLAIMED ITEM(S)
24	C.M.	4/17/2008	2007	\$1,941 in Education Credits (Form 1040, Line 49)
25	S.N.	4/25/2008	2007	\$870 in Education Credits (Form 1040, Line 49) \$4,420 in Gifts to Charity (Schedule A–Itemized Deductions, Lines 16, 19) \$14,905 in Job Expenses and Miscellaneous Deductions (Schedule A–Itemized Deductions, Line 23)
26	S.K.	4/15/2008	2007	\$1,281 in Education Credits (Form 1040, Line 49)
27	N.M.	2/15/2008	2007	\$1,866 in Education Credits (Form 1040, Line 49) \$3,220 in Gifts to Charity (Schedule A–Itemized Deductions, Lines 16, 19)
28	L.M.	2/15/2008	2007	\$1,026 in Education Credits (Form 1040, Line 49) \$418 in Earned Income Credit (Form 1040, Line 66a)

All in violation of Title 26, United States Code, Section 7206(2).

COUNT 29
(WILLFUL FAILURE TO FILE AN INDIVIDUAL TAX RETURN)

3. During the calendar year 2006, RONALD A. BRIGHT, who was a resident of Wilmington, Delaware, had and received gross income in excess of \$8,450.
4. By reason of such gross income, he was required by law to make, on or before April 16, 2007, an income tax return specifically stating his gross income and any deductions and credits to which he was entitled.
5. RONALD A. BRIGHT did not file an income tax return for the 2006 calendar year until on or about September 10, 2008.
6. On or about on or about April 16, 2007, RONALD A. BRIGHT, in the District of Delaware did willfully fail to make an income tax return, in violation of Title 26, United States Code, Section 7203.

COUNT 30
(WILLFUL FAILURE TO FILE AN INDIVIDUAL TAX RETURN)

7. During the calendar year 2007, RONALD A. BRIGHT, who was a resident of Wilmington, Delaware, had and received gross income in excess of \$8,750.
8. By reason of such gross income, he was required by law to make, on or before April 15, 2008, an income tax return specifically stating his gross income and any deductions and credits to which he was entitled.
9. RONALD A. BRIGHT did not file an income tax return for the 2007 calendar year until on or about August 29, 2008.
10. On or about on or about April 15, 2008, RONALD A. BRIGHT, in the District of Delaware did willfully fail to make an income tax return, in violation of Title 26, United States

Code, Section 7203.

**COUNTS 31-37
(FALSE STATEMENTS)**

11. On or about the dates hereinafter set forth below, in the District of Delaware, RONALD BRIGHT, defendant herein, did knowingly and willfully make a false and fraudulent material statement in a matter within the jurisdiction of the United States Department of Treasury, Internal Revenue Service, a Department of the United States, that is, on IRS Form 2848, Power of Attorney and Declaration of Representative forms, specified herinafter below, RONALD A. BRIGHT signed a Declaration of Representative under penalty of perjury, declaring that he is a "Certified Public Accountant — duly qualified to practice as a certified public accountant in the jurisdiction shown below," when during the relevant dates and times, RONALD A. BRIGHT was not in fact a Certified Public Accountant in the stated jurisdictions.

12. The allegations of paragraph 11 are repeated and realleged in Counts 31 through 37, inclusive, of this Indictment, as though fully set forth therein:

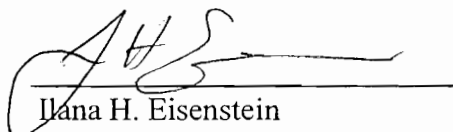
COUNT	TAXPAYER (Initials)	DATE OF OFFENSE (on or about)	FALSE CLAIM
31	R.S.	11/9/2004	Claimed to be duly qualified as a Certified Public Accountant in Illinois
32	J.H.	9/29/2005	Claimed to be duly qualified as a Certified Public Accountant in Illinois
33	C.H.	9/10/2006	Claimed to be duly qualified as a Certified Public Accountant in Illinois and Delaware
34	K.F.	5/3/2007	Claimed to be duly qualified as a Certified Public Accountant in Delaware

COUNT	TAXPAYER (Initials)	DATE OF OFFENSE (on or about)	FALSE CLAIM
35	Fisher Trucking, Inc.	5/3/2007	Claimed to be duly qualified as a Certified Public Accountant in Delaware
36	O.T.	7/24/2007	Claimed to be duly qualified as a Certified Public Accountant in Delaware
37	M.T.	7/27/2007	Claimed to be duly qualified as a Certified Public Accountant in Delaware

Each in violation of Title 18, United States Code, Section 1001(a)

DAVID C. WEISS
Acting United States Attorney

BY:


Ilana H. Eisenstein
Assistant United States Attorney

Dated: June 2, 2009

